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Lawn&Garden Marketing

SEPTEMBER 1986

Reports on: Franchising

Time management • Trends in signage

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Lawn&Garden Marketing

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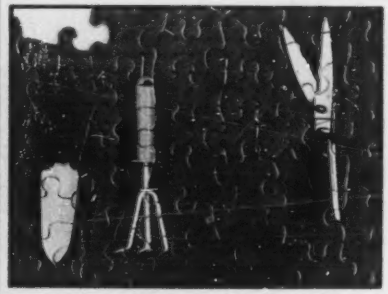

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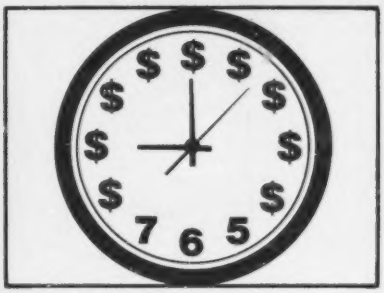

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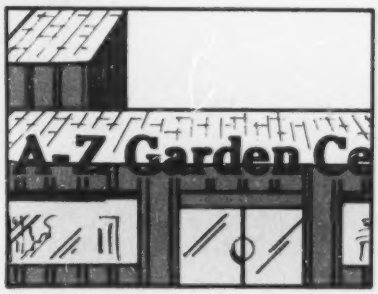

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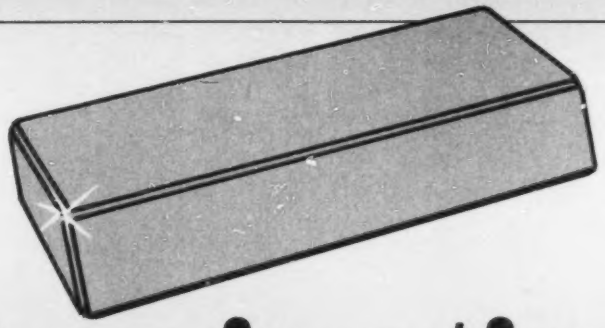

Turning time into gold

Accurately capturing and billing technicians' time on each job in the service department may be the tool retailers need to help them strike it rich in this often neglected vein of the business.

By Mark R. Hinrichsen

Time is money. For retail service departments, this old aphorism is more appropriate than ever. The truth is that *time is money.*

With the ever-increasing costs of doing business in a competitive market, managers are looking for ways to fine tune their operations. This fine tuning is necessary for the competitive edge over competition, yet even more necessary for survival.

One of the most consistently neglected profit-making centers for retail lawn and garden stores is the service department. Service departments in small retail dealerships (five or fewer employees) seem to be considered by owners/managers as a necessary evil. This conclusion is based on the bottom line which consistently shows a yearly loss. However, these losses generally come from inaccurate accountability of the service department time.

Because time cannot be held, touched or kicked, it is easy to overlook as if it were something that isn't there. Time, however, must be treated just like any piece of equipment on the showroom floor. It must be inventoried, dispersed and charged out as any commodity.

The one commodity service departments have to sell is *time.* Too often, service technicians perform labor (time) that is not captured or billed. If time spent on a job is not captured and subsequently billed, the department has lost money.

The biggest obstacle retail dealerships face in capturing this time is twofold; first, there are no formalized time-capturing procedures; second, those time accountability systems available require burdensome paperwork and massive amounts of time to operate.

The importance of correctly capturing and subsequently billing out service technicians' time is to reflect *accurately* the service department's profitability.

Owner/managers of these retail establishments make purchasing, employment, and expansion decisions based on profit and need. Service departments will not be upgraded and higher skilled technicians will not be hired if this department consistently shows a loss. As long as the service department upgrading continues to be ignored based on inaccurate profitability reports, the result will be substandard service provided to customers and eventual loss of business.

If the management does not accurately capture and bill out service technicians' time for customer labor as well as internal labor, the loss that is shown is not a true reflection of the service department's performance.

This skewed performance reflection might make the owner/manager overlook the actual cause of this non-profitability and shift his focus away from where the problem is actually occurring.

Time accountability in retail service departments is as necessary as special tools are for the technicians. Often managers do not recognize this type of need for various reasons.

One reason given is "I've run the shop this way for 20 years with no problems, so why should I change?" This non-progressive attitude can be the swan song for many dealers as we progress into the 21st century.

Consumers are now demanding more from service departments on their more expensive and complex machines. This higher quality service requires retail service departments to spend more money on upgrading their departments and technicians.

The criteria

Establishing a realistic, workable time accountability system for a service department requires several specific steps. Each step is a building block for the entire system. However, one ingredient that is essential to the success of a time accountability system is commitment.

The owner or manager must be committed to the goals and function of this system. Gaining the commitment requires understanding these functions of managing the service department time.

It must be noted that this program is geared for the small dealership. All too often new programs are focused in on the larger operations neglecting smaller operations. It is just as important, if not more important, for the smaller operations to be as efficient as the larger ones. These principles, however, apply to any service-related organization where the main commodity sold is time.

Several important criteria must be followed for a successful service time accountability program. Before installing such a program, some analysis of how the department is currently running

continued...

Time ...continued

must be made.

It is possible that some monetary expenditures must be made at the outset, but the potential increases in your service department's efficiency will more than offset these initial costs.

One of the features of a service time management program, which is used for pay increases, is the quantitative performance criteria for the technicians.

These performance criteria should be divided into logical performance levels. This requires an analysis of what the management feels is necessary in efficiently performing the job of a service technician in different skill levels.

These performance levels are used not only to evaluate the progress of each technician but are used for pay increases. Each level should have a pay range, and as the technician is able to accomplish half of the prescribed criteria, the pay is increased by half of the pay range.

Efficiencies of each technician also mandated in these performance criteria, also give more accurate quantitative measures of performance than ever before. In this manner, technicians are responsible for their raises as outlined in the performance criteria.

Obscure management decisions on raises are now replaced by clear and concise guidelines. With this system, service departments are now paying technicians relative to their worth. Conversely, in a system of this nature, a technician's pay can decrease if his performance decreases.

It is essential that each performance level is realistically obtainable with no restrictions on the time each level can be achieved. This will provide incentive to the service technicians to strive for improvement, thus upgrading their level and pay.

Closed work order system

In a time accountability system, it is necessary that a closed work order system be established. A closed work order system means when a work order is closed out (labor and parts totaled and final charges recorded), that work order can never again be used for adjustments that occur after this closing out process.

Any adjustments made after a work order is closed (adjusting time, customer complaints etc.) must be done on a separate document. This allows proper capturing, accountability and billing to the appropriate department responsible for the adjustment. Adjustments can, of course, be made on the work order before it is closed out and will be shown on the weekly time recap sheet.

Time accountability checklist

Perhaps the best way to determine if your retail service department needs time accountability is to answer the following questions:

- ☐ *Is there 100 percent accountability for all service technicians' time?*
- ☐ *Can the service technicians' time be categorized in areas spent?*
- ☐ *Are delays in the service department tracked and accounted for?*
- ☐ *Do the service technicians clock in and out on each and every work activity?*
- ☐ *Are job descriptions used for service technicians?*
- ☐ *Are standard quantitative technician performance criteria established for technicians of different levels?*
- ☐ *Are technicians' raises based on sound managerial information and not subjective analysis?*
- ☐ *Are technicians paid based on their performance?*
- ☐ *Are jobs billed out to customers based on flat rates?*
- ☐ *Is internal work performed by the service department billed out at full retail labor rate to the appropriate department?*
- ☐ *Is the true bottom line of the service department known?*

If the answer is no to many of these questions, then accurate accountability of the service department's time is not taking place. Initiating an accountability program will put the service department on the road to more profits.

Four categories of time

The dealership must thoughtfully analyze how its service technician's time is used in the entire scope of dealer operation. By using this analysis, a time framework can be established. By using this framework, the manager can categorize where the time is being spent.

These categories fall into four general areas:

- **cash labor;**
- **internal repair work;**
- **internal labor; and**
- **delays.**

Cash labor generates cash for the service department. This includes customer repair work or manufacturers' warranty repair. These jobs fall under flat rates. Cash labor will generally generate about 50 percent of the overall service labor revenue for the service department.

Internal repair work can fall under flat rates. Examples of these jobs are: used reconditions, used warranty, new set up and predelivery, delivery expense and reworks.

Internal labor is not under a flat rate. Examples of these are service expense, building and ground maintenance, service work for sales, and service work for parts.

Delays are extremely important to track and analyze. The more a manager can identify and eliminate delays, the more time is available to bill. Delays will vary, depending on the service department structure, but typically they are: administrative delays, customer delays, staging delays, parts delays or instructional delays.

The codes used for each of these time categories should be simple and understandable. Three letter designations for cash-generating times can be highlighted against two letter codes for all other labor. For example, Customer Repair Orders can be designated as CRO, whereas Used Reconditioning (internal labor) can be designated as UR. These codes are developed for all of the time categories including delays and internal work. The number of codes developed will be proportional to the scope of the dealership operation.

Flat rates

There are many incumbrances that service departments and technicians face in daily operation. Because of these many variables, it is important that one consistent factor be used in measuring relative performance. Flat rates are this consistent factor.

Flat rates are the one main yardstick that can be used for measuring performance no matter what else is happening at the service level. Not all jobs can fall under the realm of a flat rate, but all efforts must be made to use these rates on a consistent basis. Jobs such as washing and waxing machines for the showroom floor, uncrating new machines, even washing windows can have set flat rates.

The underlying idea here is when technicians perform above these established guidelines (over 100 percent efficiency) or "beat flat rate," they will be correspondingly compensated. There is no incentive to hustle when there are no rewards. This is the importance flat rate plays in a time accountability system.

Billing out on a flat rate basis is a very equitable incentive pay structure for both the dealership and the technicians. In this system, the technicians are paid an hourly wage (as determined by the pay scale ranges in the performance criteria) on the flat-rate hours billed. They are, however, paid their normal hourly wage for jobs that do not fall under the flat rate codes, for example working a sales show for the sales department.

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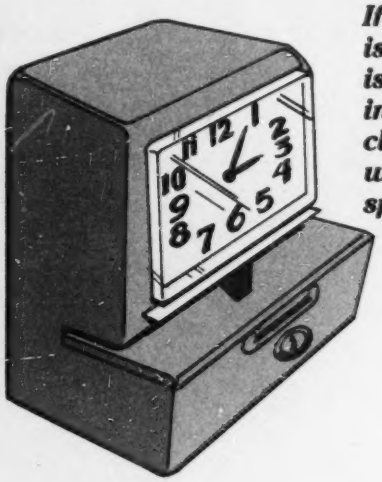

If the service department is not using a time clock, it is imperative that one be installed. Without a time clock there is no accurate way to account for times spent on assignments or to accumulate the necessary quantitative information.

Time ...*continued*

The service department must commit to charging all work out on a flat rate basis. Flat rates published by the specific manufacturer are a good start. However, not all published flat rates are acceptable to the dealership.

If the dealer does alter published flat rates, it is important that there be consistency. Dealers who establish their own flat rates must use them consistently. If deviations occur, then accurate efficiency rates cannot be established.

It might be noted that flat rates are generally set to include the technician taking the time to look up required parts for a repair and writing a parts requisition, but *do not* include the technician actually picking or retrieving the parts.

Straight time vs. flat rate time

A service management survey conducted revealed that more than 66 percent of the service departments charged their customers actual times on the job. Only 13 percent of the service departments billed on flat rate. Using this information as a benchmark, suppose a conscientious dealer sends service technicians to the manufacturer's schools, purchases new special tools and upgrades the service department to make technicians more efficient. If the service department continues to bill out straight time, the department is actually penalizing itself for making the technicians more efficient.

This penalty comes in the form of the technicians completing the repairs quicker (in many cases faster than flat rate), and the customer receiving what amounts to a discount in his bill.

Typically, to cover these rising costs, most dealers will raise their labor rates. This could put them in a strained competitive situation depending on neighboring service shop retail labor rates.

A more realistic way to cover these costs is to increase billing efficiency to customers. This gives the customers the same retail labor rate as before (even though their bills might be higher), yet benefits the dealer by his ability to charge out more time. This is what the dollars and cents aspect is all about in a time accountability system: increasing billing efficiency.

Conversely, continuing to bill out straight time gives the service technician no incentive to hustle on the job. If the technician is paid on flat rate hours billed, he is given the opportunity to actually be paid for more hours than he works.

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Technicians clock in and out on each job

	Avg. Total	0-$100 volume	$101-500 volume	$501-1,000 volume	$1,000+ volume
Yes	62%	58%	69%	33%	60%
No	38%	42%	31%	67%	40%

Based on responses from 90 servicing dealerships

The one commodity service departments have to sell is time. Too often service technicians perform labor (time) that is not captured or billed. If time spent on a job is not captured and billed, the department has lost money.

Time ...*continued*

Efficiencies

Several efficiency measures are used in a time accountability system. These measures are quantitative and arrived at through accurate time capturing, these efficiencies deal strictly with time, making it easier to understand and use instead of applying elaborate monetary accounting measures designed by cost accountants with sophisticated industrial engineering criteria. These time efficiencies are described as:

- **billing efficiency**—A percentage of flat rate hours billed vs. actual time working on the job, including delays;
- **technician efficiency**—A percentage of the time the technician was physically present at the dealership vs. the time he was actually working in the service department;
- **working efficiency**—This is a "what-if" percentage. A percentage of flat rate hours billed vs. actual time on the job *not* including delays. This answers the question: What if all encumbrances that the technician faces due to the inefficiencies of the service department were removed, how efficient would the technician be?
- **facility efficiency**—This efficiency would be used in the case where the service department hours were longer than the actual average time technicians worked. It is the comparison of the hours the service department is open vs. the hours technicians work.

Using efficiencies for technicians gives the manager a solid quantitative grasp of how the technicians, and ultimately the service department, perform. In the competitive marketplace of today, hunches and guesswork do not make for good managerial tools. It is imperative that efficiencies are used to give the managers of small dealerships a pulse on what is truly happening in the service department.

Once a service department is on a time accountability system, and efficiency rates have been established, it is comparatively easy to establish a flat rate for some new service jobs not yet published by the manufacturer.

By using the established billing efficiency for a technician, interpolating the actual time on the job into a flat rate is simple. For example, if a technician is working at a billing efficiency of 110 percent, and the technician completes the new job in four hours, the new flat rate would be set at 10 percent more or 4.44 hours.

If the technician is working at an efficiency of 95 percent, then the flat rate would be 5 percent less of actual time. It is quite easy to see that if the technicians are working at less than a 100 percent billing efficiency rate, each job would be essentially discounted. Consequently, technicians must be working at a 100 percent efficiency rate before a complete time accountability billing system is used.

Non-flat rated repairs

Some jobs cannot be flat rated. These might include work on the service truck, maintenance or delivery equipment. If, however, a job is going to be performed on a regular basis, a flat rate should be established. The more flat rates established, the more accurate quantitative information can be obtained. Again, consistency must be a key element in setting new flat rates.

Sometimes repair work, which normally can be flat rated, is in such a condition that achieving the flat rate would be impossible. This might mean a customer has started a job himself, and the item is partially disassembled (a so called basket case).

Perhaps a unit is so rusted that it is obvious that this will impair the technician from completing the work in flat-rate time. If a situation of this arises and is so designated by the manager, the extended measurement system is used. Using this system, the actual time on the job is used, but the technician's billing efficiency percentage above or below 100 percent is added to or subtracted from the final bill.

Using this extended measurement system does not penalize a technician who is working above the 100 percent billing efficiency even if this job exceeds established flat rates.

Accounting

Service work performed, including internal labor, must always be charged out at the full retail labor price. Work such as set-up of new equipment must be charged against the sales department at the full retail labor rate. This dollar amount then must be added to the price of this piece of equipment when making the sales deal with the customer.

A typical example of loss of revenue is the service technician's washing and waxing the fleet vehicles. If actual time is tracked on this type of internal labor, it would clearly show it is less expensive to have this type of work done outside of the dealership because of loss time available to bill at a retail level. If time is now viewed as a commodity just like wholegoods, it is easier to understand that discounted labor rate charging cannot be done. If the dealership does not

continued...

Type of billing to customers

	Avg. Total	0-$100 volume	$101-500 volume	$501-1,000 volume	$1,000+ volume
Actual time	66%	76%	71%	89%	20%
Flat rate	13%	12%	24%	33%	40%
Estimated time	8%	12%	5%	11%	80%

Based on responses from 90 servicing dealerships
Percentages above 100 percent indicate multiple responses

Technician's pay

	0-$100 volume	$101-500 volume	$501-1,000 volume	$1,000+ volume
Hourly wage	76%	88%	89%	80%
Salary	24%	10%	11%	0%
Flat rate billed	0%	2%	0%	0%
% of retail labor	0	0	0	20%
Average hourly wage	$6.33	$7.22	$7.32	$8.56

Based on responses from 90 servicing dealerships

Time *...continued*

want this type of information entering into its accounting practices, it can continue, keeping separate time and profit records for the service department. But it is important that the information obtained in a time accountability system is used to adjust each department accordingly when critical managerial decisions are made.

Of the dealers surveyed, 64 percent charged out internal work to other departments and 76 percent of these charged out at the full retail labor rate. However, 69 percent of the dealers making these full retail labor charge outs have retail sales of more than $500,000. This indicates that the larger the retail volume, the better internal controls a dealership has.

Time recaps and efficiencies must be tracked on a weekly and monthly basis. Efficiencies that are used for the extended measurement system or establishing new flat rates can be updated weekly or monthly depending how the dealership wants to handle this.

These efficiencies are also used for the performance criteria already established. However, due to work fluctuations and the seasonality of some dealerships, it is recommended that no less than monthly updating be done.

Monthly time recap

A monthly summary of each technician's efficiency and time is needed to track performance. This recap should take the totals already calculated from the weekly recap and transfer them to the monthly recap. This recap provides monthly efficiency for each technician, giving the manager a more realistic idea of how the technicians are performing. This recap also can be used to flag possible trouble spots.

Managerial and other decisions

Once a time accountability system is established in a service department, and has run for a period of time, valuable managerial decisions can be made. Minimizing delays should be the primary interest in fine tuning a service department.

If there are exorbitant delays with the technicians waiting on parts, a revised-parts procedure must take place. This might be in the form of hiring a separate minimum wage individual to submit and retrieve parts for each technician. This individual's wages would be charged to service (cost of service); but if technicians are losing valuable retail labor rate time, the costs would more than offset the additional wages.

And this individual could also be used for another typical delay: staging.

A lot of time is lost due to technicians retrieving machines out of storage for service work. If this delay is high for the service department, this separate individual could be used for double duty: parts retrieving and equipment staging. This is a case where hiring an additional man can save the dealership money.

If technicians have a high delay time waiting for instructions on each job, the manager must better schedule the work ahead of time for each technician. Once delays are identified, they can be trimmed considerably to increase time available to bill.

Work leveling is another very useful purpose of this system. If the geographical climate dictates large seasonal work fluctuations, off-season promotions can be used. By obtaining historical time data, promotions can now be proactive instead of reactive. In this manner, the service department can be busy all year long with pre-planning of service promotions, thus, reducing the need for employee layoffs and subsequently increasing shop profits.

Realistic profit and loss statements for the service department are an important tool in making decisions. Having realistic profit and loss information will result in more qualified decisions in many areas including:

- increasing service facility capacity;
- purchasing new tools and specialized equipment for the shop;
- hiring more technicians;
- sending more technicians to schools; and
- the ability to pay technicians more competitive wages drawing better qualified technicians.

All of this increases shop efficiency, shop profits and a good service department image.

If a time accountability system is integrated into the existing paperwork flow, it is not unusual to expect an additional paperwork load of about 15 to 30 minutes a day. Initially the time requirements are much greater until the bugs are worked out, but the benefits vs. initial time costs are well worth the investment.

Time accountability for success

A service department time accountability system is simply a managerial tool. A system of this nature will not solve any problems by itself. It does allow managers to look more realistically at their service departments, and review the flags that are presented. Acting upon these flags is the key to success.

Employee involvement

In the process of setting up a service department time accountability system, it is imperative that service technicians and management are involved in this critical decision-making process. Not only will the input be valuable, but with decisions mutually arrived at, it is more likely that the technicans will understand the intent and purpose of the system.

A time accountability system relies heavily on cooperation between management and technicians. Technicians who understand the system will find it as invaluable to them as to the dealership.

If the system is not understood by all employees involved, it is unlikely positive results will prevail. If the information is not accurately obtained and recorded, the time spent on the system will be wasted. The key word for success is commitment. Without this commitment from the management, this system will not succeed. **—LGM**

Mark R. Hinrichsen has a degree from Western Illinois Univ. in industrial technology. With a recently completed master's thesis on service department time management, he will obtain his master's degree in business management.

Hinrichsen was employed for 11 years as a consumer products field service manager for a major agricultural and consumer products manufacturer. As a field service manager, he has dealt directly with more than 100 lawn and garden service departments in service management where many of these time management concepts have been developed.

Power Equipment Report

State survey reports average repair rates

A wage and hour survey by the Pennsylvania Farm and Power Equipment Assn. reported that lawn and garden dealers participating had an average shop rate of $19.79.

The association surveyed dealers to inquire about hourly rates for a variety of services including estimates, engine repairs, blade and chain sharpening, tire repair and battery maintenance.

Average repair rates

Engine tune-up	$34.47
Spark plug installation	8.50
Recoil starter repair	15.00
Rotary blade sharpening	4.00
Battery service	4.55

Source: Pennsylvania Farm and Power Equipment Assn.

Lawn and garden dealers reported an average $8.78 minimum charge. A visual estimate averaged $12.57, while an estimate requiring tear down averaged $15.38.

An engine tune-up had an average cost of $34.47 according to dealers in the survey.

On the averge, dealers responding to the survey reported the cost for servicing batteries with acid and a charge was about $4.55.

Dealers reported a $27 per month average charge for pick-up service and winter storage of mowers.

The charge for pressure cleaning mowers averaged $10.17, while for riding tractors it was $11.91.

The average amount allowed for junk riders was $75 while junk walk-behind mowers were allowed $15.

Pick-up and delivery of walk-behind mowers for service cost $14.88 on the average, and the charge for riding mowers was $15.90. Mileage is also sometimes the basis for pick-up and delivery charges.

Dealers were also asked the amounts they charged for services such as straightening crankshafts, checking ignition coils, repairing recoil starters, blade sharpening, chain sharpening, tire repairs and welding.

The data was based on responses from 55 outdoor power equipment dealers in Pennsylvania to a survey by the Pennsylvania Farm & Power Equipment Assn. In addition, 98 ag and industrial dealers participated in the survey, but those answers are not included in these results.

Briggs & Stratton, Kohler settle lawsuit out of court

Briggs & Stratton Corp., Milwaukee, and Kohler Co., Kohler, Wis., have reached an agreement to settle an antitrust suit brought last year by Kohler against B&S. The suit concerned aftermarket distribution of air-cooled gasoline engines, parts and service.

Pursuant to the settlement Kohler has agreed to dismiss the lawsuit and will receive no payment for damages.

Briggs & Stratton has agreed that, for the five-year term of the agreement, it will not require, demand or coerce central distributors it shares with Kohler to drop the Kohler line or set up separate facilities for B&S engines.

Briggs & Stratton may express a preference for single-line distribution or separate facilities but may not terminate its relationships with distributors if distributors choose not to do so.

"In the face of ever increasing competition, we are attempting to upgrade our aftermarket service organization, even though we believe it to be already the best in the industry. Where it has been appropriate, we have advocated that certain of our central service distributors devote more time and attention to our line of engines by becoming exclusive Briggs & Stratton distributors or setting up separate facilities to handle our products," says Frederick P. Stratton Jr.

"Kohler Co. believes it is most important for our central distributors to retain their freedom of choice to conduct business activities," a Kohler spokesman said. "This agreement provides the basis for our central distributors to make those choices and to represent both Kohler and Briggs & Stratton if they so choose."

Briefs

• O. Clark Rutledge has been appointed vice president of purchasing for Murray Ohio Mfg. Co., Brentwood, Tenn.

• Thomas L. Boscher has been promoted to the new position of manager, market development/accessories for Echo Inc., Northbrook, Ill. In his new position, Boscher will be in charge of the development of accessories to supplement the outdoor power equipment line.

• The board of directors of McCulloch Corp., Los Angeles, has elected Robert B. Senn president and chief executive officer. The position was held by Donald V. Marchese who, due to illness, has relinquished his day-to-day responsibilities. Marchese will hold the post of vice chairman of the board. William J. Gamble has also been promoted to the newly created position of executive vice president-sales and marketing North America.

• The 1987 line of Sycamore brand power mowers was previewed at the annual sales meeting of Falls Products Inc., Genoa, Ill. A review of the mower industry, current market conditions and new mower models was conducted. Louda & Associates was presented with the company's sales achievement award.

• Thirty-eight college students from across the United States attended a college student seminar at Jacobsen Division of Textron Inc., Racine, Wis. The students are studying turfgrass maintenance and management or related fields. During the five-day seminar, students learned about engine and machine maintenance, management, equipment selection, hydraulics, budgeting, financing and leasing, the future of municipality turf management, sports turf management, and scheduling of golf course personnel and equipment.

• Kenneth H. Dellemann has been appointed vice president, manufacturing, Engine Division of Briggs & Stratton Corp., Milwaukee.

OPEI delays leaf blower legislation

In early June, the Los Angeles City Council recommended an ordinance prohibiting the use of gasoline-powered leaf blowers in residential areas in their jurisdiction.

The Outdoor Power Equipment Institute coordinating with member companies and with a California style lobbyist successfully headed off immediate action, winning a reprieve. The action was put back in committee with a directive to work with industry representatives and other groups. The committee was sheduled to report back to the council in hearings on Aug. 12.

The OPEI board of directors authorized its staff to continue work with the lobbyist and manufacturers to come up with alternatives for the potential ban of these products also up for consideration at the California state level.

Alternatives currently under review include limiting time-frames for operating leaf blowers, and developing an engineering standard, acceptable to the industry, for inclusion in compromise legislation.